

Mail Stop 3561

January 14, 2009

Madam Sun Keqing  
Chief Executive Officer  
Basset Enterprises, Inc.  
3102-3105 Time Square Plaza, Yitian Road, Futian District  
Shenzhen, China

**Re: Basset Enterprises, Inc.**  
**Form 10-KSB for Fiscal Year Ended**  
**December 31, 2007**  
**Filed March 13, 2008**  
**File No. 000-51355**

Dear Madam Sun Keqing:

We have completed our review of your Form 10-KSB and related filings and have no further comments at this time.

Sincerely,

Tia Jenkins  
Senior Assistant Chief Accountant  
Office of Beverages, Apparel and  
Health Care Services